

## **REMARKS/ARGUMENTS**

Claim 2 is presented for consideration and examination in view of the foregoing amendments and following remarks. Claim 1 is hereby cancelled without prejudice or disclaimer; however, Applicant reserves the right to file a continuation application based on the subject matter of cancelled claim 1.

In the outstanding Office Action, the Examiner rejected claim 1 as being directed toward non-statutory subject matter and rejected claim 1 under 35 U.S.C. §103(a) as being unpatentable over U.S. Patent Application Publication No. 2002/0164561 to Joffe (hereinafter referred to as “*Joffe*”) in view of U.S. Patent No. 3,889,395 to Zegel (hereinafter referred to as “*Zegel*”).

By this Response and Amendment, claim 1 is cancelled, claim 2 is newly added and the specification has been amended to place the application in proper U.S. patent application format. Support for the amendments to the specification and for new claim 2 can be found in Fig. 19 of the originally filed specification. Therefore, it is respectfully submitted that the above amendments do not introduce any new matter to this application within the meaning of 35 U.S.C. §132.

## **Interview Summary**

Applicants thank the Examiner and the Examiner’s supervisor for meeting with Applicant and Applicant’s representative on June 9, 2009. During the interview, Applicant provided a demonstration of a physical embodiment of the claimed subject matter. Applicant appreciates the Examiners’ suggestion for claim and specification amendments. Applicant also thanks the Examiners for the suggestion that FIG. 19 provides support for allowable subject matter. Applicant has amended the specification and provides a new claim in accordance with the Examiners’ suggestions. If the Examiners believe that further amendments are necessary, Applicant respectfully requests that the Examiner contact the Applicant.

**Priority**

The Examiner indicated that Applicant's claim for priority cannot be acknowledged since Applicant claims priority from application (2003/5346), but has submitted a certified copy of application (2003/5246). Applicant submits that the proper priority document has been submitted. As such, Applicant submits an Applicant Data Sheet containing the proper priority information, which under 37 CFR §1.76(b)(6), constitutes the claim for priority as required by 35 U.S.C. §119 and §1.55(a).

**Rejections to Claim 1**

The Examiner rejected claim 1 as being directed toward non-statutory subject matter and as being unpatentable over *Joffe* in view of *Zegel*. By this Response and Amendment, claim 1 is cancelled, thereby rendering the rejections thereto moot. Accordingly, Applicant respectfully requests that the Examiner reconsider and withdraw the rejections.

**MISCELLANEOUS**

Applicant submits that new claim 2 is patentable over the cited references since neither of the references discloses, teaches or suggests all of the features of the presently claimed subject matter. New claim 2 recites:

[a] method for teaching accounting principles comprising the steps of: providing a first ticket having a first color and providing a second ticket having a second color; providing a storyboard comprising two halves, a first half comprising the first color and a second half comprising the second color; providing a first bucket and a second bucket, each bucket being capable of being placed on either the first half or the second half of the storyboard, wherein each bucket has the color corresponding to the side upon which they are placed, and wherein the first and second tickets each has a respective value and the first and second buckets each has a respective value; and *representing a change in value of either of the two buckets by placing a ticket in a bucket wherein the change shall be an increase in the respective value*

*if the bucket is the same color as the ticket and the change shall be a decrease in respective value if the bucket is a different color of the ticket.*

In contrast to the presently claimed subject matter, neither *Joffe* nor *Zegel* discloses, teaches or suggests “representing a change in value of either of the two buckets by placing a ticket in a bucket wherein the change shall be an increase in the respective value if the bucket is the same color as the ticket and the change shall be a decrease in respective value if the bucket is a different color of the ticket” as recited in amended claim 1. *Joffe* discloses using color to represent an account. One of the problems with *Joffe* is that it discloses representing each transaction with a “monetary marker” labeled with a specific fixed denomination. See *Zegel* para. 0034. *Zegel* discloses providing indication arrowheads for increases or decreases in assets and/or liabilities. After the arrowheads have been used to show that the asset or liability is increased or decreased (via placement in upward or downward position), *Zegel* adds color, cross-hatching or some other indicia to the arrowheads to distinguish assets from claims and profit from expenses. *Zegel*’s manipulation of color occurs after the debit or credit has been established. Contrary to the presently claimed subject matter, neither *Joffe* nor *Zegel* discloses an active step of combining similar colors to represent an increase in value and combining dissimilar colors to represent a decrease in value.

As neither prior art reference discloses, teaches or suggests all of the features of the presently claimed subject matter, the presently claimed subject matter is patentable thereover. Accordingly, Applicant respectfully requests that the Examiner provide an indication of allowability of claim 2.

## CONCLUSION

In light of the foregoing, Applicant submits that the application is now in condition for allowance. If the Examiner believes the application is not in condition for allowance, Applicant respectfully requests that the Examiner contact the undersigned attorney if it is believed that such contact will expedite the prosecution of the application.

In the event this paper is not timely filed, Applicant petitions for an appropriate extension of time. Please charge any fee deficiency or credit any overpayment to Deposit Account No. 14-0112.

Respectfully submitted,

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Appl. No. 10/563,867  
Reply to Office Action of March 17, 2009  
Attorney Docket No. 29497U

## APPENDIX